

Registered number: OC346099

**AMIAS BERMAN & CO LLP**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

TUESDAY



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COMPANIES HOUSE

**AMIAS BERMAN & CO LLP**

**MEMBERS AND ADMINISTRATIVE INFORMATION**

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**DESIGNATED MEMBERS**

L J Conklin  
Seaport Financial Europe Limited

**REGISTERED OFFICE**

Ground Floor West  
One Finsbury Circus  
London  
EC2M 7EB

**AUDITOR**

RSM UK Audit LLP  
Chartered Accountants  
25 Farringdon Street  
London  
EC4A 4AB

**AMIAS BERMAN & CO LLP**

**MEMBERS' REPORT**

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The members present their report together with the audited financial statements of Amias Berman & Co LLP for the year ended 31 December 2016.

**Principal activities**

The LLP has not traded during the year.

**Members' drawings, contributions and repayments**

Capital contributions have been made by the members in accordance with the LLP agreement. The LLP has now ceased to trade and the members do not anticipate any changes to the LLP's capital in the foreseeable future.

Except for the LLP's fixed capital, the members have withdrawn all amounts to which they are entitled and repaid any amounts drawn in excess of their entitlements. No drawings are anticipated in the foreseeable future.

**Designated members**

The designated members who held office during the year and up to the date of signature of the financial statements were as follows:

L J Conklin  
Seaport Financial Europe Limited

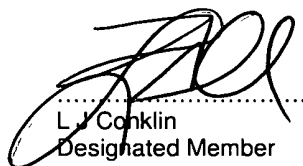
**Statement as to disclosure of information to the auditor**

The designated members who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditor is unaware. Each of the designated members has confirmed that they have taken all the steps that they ought to have taken as designated members in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

**Auditor**

A resolution to reappoint RSM UK Audit LLP, Chartered Accountants, as auditor will be proposed at the next members meeting.

On behalf of the members

  
L J Conklin  
Designated Member

2017

**AMIAS BERMAN & CO LLP**

**MEMBERS' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS**

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The members are responsible for preparing the Members' Report and the financial statements in accordance with applicable law and regulations.

Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (the 2008 Regulations) requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under the 2008 Regulations, the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the partnership and of the profit or loss of the partnership for that period.

In preparing those financial statements, the members are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the partnership will continue in business.

Under the 2008 Regulations the members are responsible for keeping adequate accounting records that are sufficient to show and explain the partnership's transactions and disclose with reasonable accuracy at any time the financial position of the partnership and to enable them to ensure that the financial statements comply with the requirements of those Regulations. They are also responsible for safeguarding the assets of the partnership and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These responsibilities are exercised by the designated members on behalf of the members.

**Opinion on financial statements**

We have audited the financial statements on pages 4 to 7. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion, the financial statements:

- give a true and fair view of the state of the limited liability partnership's affairs as at 31 December 2016;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

**Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditscopeukprivate>

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 applied to limited liability partnerships requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Respective responsibilities of members and auditor**

As explained more fully in the Members' Responsibilities Statement set out on page 2, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

This report is made solely to the limited liability partnership's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the limited liability partnership's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the limited liability partnership and the limited liability partnership's members as a body, for our audit work, for this report, or for the opinions we have formed.



DAVID FENTON (Senior Statutory Auditor)  
For and on behalf of RSM UK AUDIT LLP  
Chartered Accountants  
25 Farringdon Street  
London EC4A 4AB

Date 24/3/2017

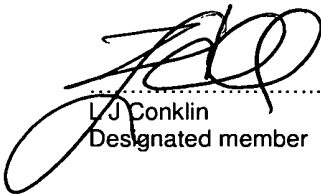
**AMIAS BERMAN & CO LLP**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2016**

**Registration No. OC346099**

	<b>Notes</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Current assets</b>			
Debtors	2	165,000	165,000
<b>Net current assets</b>		<u>165,000</u>	<u>165,000</u>
<b>Represented by:</b>			
<b>Members' other interests</b>			
Members' capital classified as equity		<u>165,000</u>	<u>165,000</u>
<b>Total members' interests</b>			
Members' other interests		165,000	165,000
Amounts due from members	2	(165,000)	(165,000)
		<u>-</u>	<u>-</u>

The financial statements on pages 4 to 7 were approved by the members and authorised for issue on *22 March* 2017 and are signed on their behalf by:

  
L.J. Conklin  
Designated member

**AMIAS BERMAN & CO LLP**

**RECONCILIATION OF MEMBERS' INTERESTS FOR THE YEAR ENDED 31 DECEMBER 2016**

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	EQUITY Members' Other Interests  Members' Capital (classified as equity) £	DEBT Loans and other debts due to members less any amounts due from members in debtors £	TOTAL MEMBERS' INTERESTS  Total £
Amounts due from members		<u>(165,000)</u>	
Balance at 1 January 2015, 31 December 2015 and 31 December 2016	165,000	(165,000)	-

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## **AMIAS BERMAN & CO LLP**

### **ACCOUNTING POLICIES**

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#### **General information**

Amias Berman & Co LLP has prepared financial statements covering the individual entity's results for the year to 31 December 2016.

Amias Berman & Co LLP is a Limited Liability Partnership and is incorporated in the United Kingdom and registered in England and Wales. The address of Amias Berman & Co LLP's registered office is presented on the Members and Administrative Information page of these financial statements.

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom accounting standards including the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" published July 2014 and FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

Monetary amounts in these financial statements are rounded to the nearest whole pound, except where otherwise indicated.

#### **Going concern**

The LLP has net assets and has ceased trading. The members therefore consider it appropriate to prepare the financial statements on a going concern basis.

#### **Functional and presentational currencies**

The financial statements are presented in Sterling which is also the functional currency of the LLP.

#### **Members' participation rights**

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with section 22 of FRS 102. A member's participation rights including amounts subscribed or otherwise contributed by members, for example members' capital, are classed as liabilities unless the LLP has an unconditional right to refuse payment to members, in which case they are classified as equity.

All amounts due to members that are classified as liabilities are presented within 'Loans and other debts due to members'. Amounts that are classified as equity are shown within 'Members' other interests'. Amounts recoverable from members are presented as debtors and shown as amounts due from members within members' interests.



**AMIAS BERMAN & CO LLP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1. Information in relation to members**

	<b>2016 No.</b>	<b>2015 No.</b>
The average number of members during the year was	4	4

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**2. Debtors**

	<b>2016 £</b>	<b>2015 £</b>
Amounts due from members	165,000	165,000

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**3. Related parties**

Transactions between the LLP and its related parties are disclosed below:

	<b>Parent company</b>	
	<b>2016 £</b>	<b>2015 £</b>
Owed by related parties at 31 December	165,000	165,000

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The balance owed by the LLP's immediate parent company arose as a result of the group reorganisation under which the LLP transferred its trade to The Seaport Group Europe LLP.

The amounts outstanding are unsecured, repayable on demand and will be settled in cash. No guarantees have been given or received. No expense has been recognised in the year (2015: £nil) in respect of bad debts from related parties.

**4. Controlling party**

The LLP's immediate parent undertaking is Seaport Financial Europe Limited, a company registered in England and Wales.

The LLP's ultimate parent undertaking and ultimate controlling party is Seaport Global Holdings LLC, an entity incorporated in the United States of America.

The smallest group of undertakings for which group accounts have been drawn up which include the LLP is headed by Seaport Financial Europe Limited. Copies of the group financial statements for Seaport Financial Europe Limited are available from the Registrar, Companies House, Crown Way, Cardiff, CF4 3UZ.

The largest group of undertakings for which group accounts have been drawn up is headed by Seaport Global Holdings LLC.